

Ukraine

This guide is compiled from the IAM Country Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

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Documents

Documents required for importing used household goods, personal effects, and related shipments.

For All Importers

- Copy of passport
- Copy of visa (if applicable)
- Original bill of lading / express release / sea waybill / air waybill
- Packing list
- Pro-forma invoice with customs value for each item
- Detailed inventory list (see requirements below)
- Customs declaration

For Non-Diplomats (Expatriates / Foreign Workers)

- Immigration card
- Work permit (or employment contract if work permit not yet issued)
- Employment contract
- Employer's registration certificate
- Letter from the owner of the goods' organization requesting customs procedures
- Temporary import obligation document
- Separate list of art objects (unless modern art created after 1970, which circulates freely)
- Separate list of all electrical appliances with serial numbers; original purchase receipts recommended
- Separate list of antique items (all items produced before 1945)
- Separate list of all books published before 1939 (must include author name and year of publication)

For Diplomats

- Copy of diplomatic card
- Embassy certificate of accreditation issued by the Ministry of Foreign Affairs of Ukraine
- Letter to customs officials from the Embassy on Embassy letterhead
- Employment confirmation on Embassy letterhead

Specific Information

Inventory Requirements: The detailed inventory must include a full description of each item, the total number of pieces, the customs value per item, and a total customs value that aligns with the pro-forma invoice. Diplomats are exempt from this requirement. If no detailed inventory is provided, the customs officer may conduct an intensive physical inspection and re-evaluate every item, a process that can take 3 to 10 working days and may result in significantly increased customs fees and VAT.

Electrical Items and Media: DVDs, CDs, and audio/video tapes should be packed into separate sealed boxes. Temporary import of any quantity of CDs and DVDs is allowed, but the owner must re-export the same quantity on departure. If the owner departs without the media, they are permitted to take 20 CDs/DVDs without penalty.

Organization Requirement: The organization named on the air waybill must be registered in Ukraine.

Without Qualifying Status: Any importer who does not hold a diplomatic card, service card, work permit/contract, or permanent residence permit, and is not a returning Ukrainian citizen, is subject to customs declaration per Harmonized System (HS) code for every inbound shipment. The cost of each customs declaration is determined during the clearance process.

Wartime Import Procedures: Under martial law, special customs control procedures apply:

Electronic Pre-Declaration: Since 2023, Ukraine operates an electronic pre-declaration system. Declarations can be submitted in advance through the State Customs Service portal (customs.gov.ua) using a qualified electronic signature.

ISPM 15: All wood packaging materials must comply with ISPM 15 phytosanitary treatment standards.

Ukraine's customs framework is governed by the Customs Code of Ukraine (adopted 2012, significantly amended July and October 2024). Goods are classified under the Ukrainian Classification of Goods of Foreign Economic Activity (UKT ZED), which is based on the Harmonized System and the EU Combined Nomenclature.

- Humanitarian aid is cleared under a declarative principle using simplified procedures (CMU Resolution No. 174, March 2022).
- Certain goods may qualify for deferral of customs payments during the martial law period (CMU Resolution No. 236, March 2022). These include medicines, medical products, food products, and military goods.
- Import duty exemptions for legal entities apply to most goods brought into free circulation, excluding excisable goods (alcohol, tobacco, ethyl alcohol distillates).
- Vehicles imported by individuals are exempt from VAT, import duty, and excise tax under martial law provisions.

Practical Note: The destination agent in Kyiv (or Lviv, for western Ukraine) is essential. Customs procedures change frequently under martial law. Agents should obtain written confirmation of current clearance requirements from the destination agent immediately before shipment.

Prohibited & Restricted Items

Prohibited Items

These items are subject to declaration requirements and quantity/value thresholds, not outright prohibition. The list below reflects actual Ukrainian customs law.

The following goods are prohibited from import into (and transit through) Ukraine:

- Narcotics and psychotropic substances without proper authorization
- Weapons, ammunition, and military equipment without state authorization [PERMIT REQUIRED]
- Radioactive and hazardous substances without authorization
- Pornographic materials
- Chemicals and hazardous substances in violation of international conventions
- Goods that may harm public health, ecology, or national security
- Aircraft, weapons manufacturing equipment, and related dual-use technology without authorization
- Products subject to Russian-origin sanctions (Ukraine has imposed broad sanctions on Russian goods)
- Goods bearing falsified marks of origin or counterfeit products
- Certain experimental plant varieties, products failing conformity assessment, and food

products failing state control (as set out in CMU Resolution No. 960, 2018)

Items Prohibited in Transit (also): Weapons, aircraft, weapons manufacturing machinery, narcotics, radioactive materials, and other hazardous substances that may harm health or the environment are also prohibited in transit through Ukraine.

Restricted / Dutiable Items

The following allowances apply to accompanied personal baggage. Items in excess of these limits are subject to duties and taxes.

Alcohol: Wine up to 2 liters; spirits (over 22% ABV) up to 1 liter; beer up to 5 liters.

Tobacco: Cigarettes (200), cigars (50), tobacco products (250 g). Only persons aged 18 and over may import tobacco products.

Currency: There is no restriction on importing foreign currency. Currency and valuables exceeding certain thresholds must be declared. Undeclared goods found after passing the green channel are subject to fines up to 100% of the value of the goods with possible confiscation (Article 472 of the Customs Code).

Jewelry and valuables: May be imported as accompanied baggage with declaration.

Weapons: Import of weapons requires a permit from law enforcement authorities. [PERMIT REQUIRED]

Narcotics for medical use: Import of narcotic drugs, psychotropic substances, and precursors for medical purposes requires a license and permit from the State Service of Ukraine on Medicines. [PERMIT REQUIRED]

Experimental plant varieties, seeds, propagating material: Subject to restriction under CMU Resolution No. 960 (2018). [PERMIT REQUIRED]

Military and dual-use goods: Strictly controlled; licensing required from the State Service of Export Control of Ukraine. Approval can take up to 90 days. [PERMIT REQUIRED]

Consignment Instructions

Contact the destination agent to ensure all requirements have been met prior to import, especially given the rapidly changing conditions under martial law.

Routing: Commercial air service into Ukraine is suspended. All shipments currently enter by road or rail, primarily through western land borders with Poland, Slovakia, Hungary, Romania, or Moldova. The most common route for international household goods is road freight through Poland via the Medyka-Shehyni or Dorohusk-Yahodyn border crossings. Transit times are unpredictable and border queues can be lengthy. Confirm the current operational status and expected transit times with the destination agent before booking.

Electronic Declaration: Submit the customs declaration electronically through the State Customs Service Single Window system (customs.gov.ua) in advance where possible. The destination agent or a licensed customs broker must handle the formal declaration submission.

Document Preparation: All inventory lists must be in detail — item descriptions, quantities, customs values, and serial numbers for electronics. Antiques (pre-1945) and pre-1939 books must be listed separately. Incomplete documentation triggers intensive physical inspection that can delay clearance by 3 to 10 working days and add significant costs.

Wartime Exemptions: Confirm with the destination agent whether current martial law exemptions apply to the specific shipment type. Import duty and VAT exemptions under Law No. 2142-IX may reduce costs substantially for qualifying individual importers.

Security: Ukraine is an active conflict zone. Destination agents should advise clients on the current security situation in the destination city. Shipments to eastern or southern Ukraine face heightened risk. IAM members should conduct their own risk assessment and may wish to require written acknowledgment from the client regarding the security situation before accepting a booking.